

time of assessment, being the price which could be obtained therefor at a private sale and not at a forced sale.

Provisions of chap. 117, laws of 1881, as amended by this act re-enacted.

SEC. 14. The provisions of an act to provide for the levying and collecting of taxes, ratified the eleventh day of March, Anno Domini one thousand eight hundred and eighty-one, not revised or amended in this act are hereby re-enacted.

3,500 copies of act and of act to raise revenue to be printed for distribution.

SEC. 15. Insert the following in lieu of section fifty six of said act: The secretary of state shall have printed thirty-five hundred copies of an act to raise revenue, and an act to provide for the levying and collecting of taxes, with the amendments made to said acts incorporated therein respectively, and distribute the said act so amended among all the officers whose duty it is to execute or carry into effect any portion thereof.

Sec. 45 amended.

SEC. 16. Amend section forty-five of an act to provide for the levying and collection of taxes, ratified the eleventh day of March, Anno Domini one thousand eight hundred and eighty-one, by adding the following to the end of the section: *Provided*, that it shall be unlawful for any sheriff in accounting with the board of county commissioners for either the state or county taxes [to] exhibit or present in said account any money not actually derived from the collection of taxes; and any such sheriff so offending shall forfeit a penalty of (\$500) five hundred dollars, one-half of which shall belong to any person who shall sue for the same, and the other half to the county in which said sheriff resides: *And provided further*, that any sheriff, tax collector or county treasurer who shall use any part of the county or state taxes otherwise than is directed by law, shall forfeit double the amount of his commissions on the county and state taxes for the year in which he so misused said taxes, one-half to belong to any person suing for the same, and the other half to the county in which said sheriff resides.

Unlawful for sheriff in accounting with commissioners to exhibit, etc., money not derived from collection of taxes.

Penalty.

Penalty for illegal use of taxes by sheriff, etc.

Sec. 12 amended.

SEC. 17. Also amend sub-section two of section twelve of said act, entitled an act to provide for the levying and